



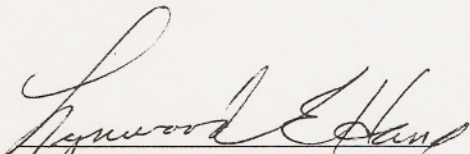
open space. Second, the relevant date is 1993, the year an abatement was requested, not 1980 and 1982. The Town re-asserts that the 1.5 acres in question was never classified as open space and therefore pursuant to 36 M.R.S.A. §1118, the Board lacks jurisdiction to hear this matter.

The Board notes that the so-called new evidence is a 1980 application for classification of land as forest land under the Maine Tree Growth Tax Law and a 1982 Maine Tree Growth Tax Law Schedule For Continued Classification Of Land As Forest Land. Said applications are subject to 36 M.R.S.A. §571, The Maine Tree Growth Tax Law. The Petitioner is in fact, claiming that the 1.5 acre piece of land in question should be classified as open space under 36 M.R.S.A. §1109

Due to the foregoing the Board finds that said evidence is not relevant to the case originally before the Board. By a unanimous vote of 3-0 the Board denies the Motion to Reconsider.

Any party wishing to appeal this Decision must file a Petition for review in the Superior Court within (30) days of the date of receipt of this Decision, pursuant to 5 M.R.S.A. §§ 11001-11008 (1990). If this Decision is not appealed, it shall become binding on the parties at the end of said 30-day period.

DATED: 8-4-95

  
Lynwood Hand, Chair, Panel B,  
State Board of Property Tax Review